Tel: 508 261-8000 Fax: 508 261-8145 www.kendallhq.com

December 21, 2001

To Our Distribution Partners:

Enclosed, on disk in an Excel file, is Kendall's 2002 274P Price List. This price change is effective March 1, 2002.

Also included on this disk is Kendall's Terms of Sale in a Word file. Please contact Customer Service to request a hard copy of the new 274P price list.

As part of this price adjustment, we will adjust our rebates for your sales to qualified customers effective April 1, 2002. All rebate reimbursement requests submitted for customer sales prior to April 1, 2002 should be based on the current 273P Price List. Rebate requests for sales to customers made after April 1, 2002 should be calculated from the attached new 274P Price List.

If you have any questions regarding this price change, please contact your Kendall sales representative or Customer Service at (800) 962-9888. Thank you for your continued support of Kendall products.

Sincerely,

The Kendall Company